

SENATE BILL No. 142

February 15, 2011, Introduced by Senators CASWELL, NOFS, GREEN, BRANDENBURG, PROOS and MARLEAU and referred to the Committee on Finance.

A bill to amend 1893 PA 206, entitled
"The general property tax act,"
(MCL 211.1 to 211.155) by adding section 9n.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 9N. (1) FOR TAXES LEVIED AFTER DECEMBER 31, 2011, THE
2 PERSONAL PROPERTY OF A TAXPAYER THAT IS A BUSINESS WITH FEWER THAN
3 26 EMPLOYEES IS EXEMPT FROM THE COLLECTION OF TAXES UNDER THIS ACT.

4 (2) A TAXPAYER MAY CLAIM AN EXEMPTION UNDER THIS SECTION BY
5 SUBMITTING AN APPLICATION FOR EXEMPTION TO THE LOCAL TAX COLLECTING
6 UNIT. THE APPLICATION SHALL BE IN A FORM PRESCRIBED BY THE
7 DEPARTMENT OF TREASURY.

8 (3) AS USED IN THIS SECTION, "EMPLOYEE" MEANS THAT TERM AS
9 DEFINED IN SECTION 3401(C) OF THE INTERNAL REVENUE CODE, 26 USC
10 3401(C). A PERSON FROM WHOM AN EMPLOYER IS REQUIRED TO WITHHOLD FOR

1 FEDERAL INCOME TAX PURPOSES IS PRIMA FACIE CONSIDERED AN EMPLOYEE.